

THE CPA JOURNAL – INDEX TO VOLUME 76

JANUARY 2006 – DECEMBER 2006

A&A: ACCOUNTING & AUDITING | FIN: FINANCE | INF: IN FOCUS |
MGMT: MANAGEMENT | PER: PERSPECTIVES | R&L: RESPONSIBILITIES & LEADERSHIP |
TAX: TAXATION | TECH: TECHNOLOGY

AUTHOR INDEX

A

- Adair, Scott M.**, Working to Protect the Public's Assets, Feb. 80, PER, Editorial, Guest Editorial
- Adams, Gary W., David R. Campbell, and Mary Campbell**, Adding Significant Value with Internal Controls, June, 20, A&A, Auditing
- Adams, Gary W., David R. Campbell, Mary Campbell, and Michael P. Rose**, Fraud Prevention: An Investment No One Can Afford to Forego, Jan, 56, MGMT, Fraud
- Agami, Abdel M.**, Reporting on Internal Control over Financial Reporting, Nov, 32, A&A, Internal Controls
- Akers, Michael D., and Jodi L. Bellovary**, Fraud Requirements in SSARS 10: Practitioners' Perceptions Raise Interesting Questions, Apr, 34, A&A, Assurance Services
- Akers, Michael D., Jodi L. Bellovary, and Don E. Giacomo**, Weighing the Public Interest: Is the Going Concern Opinion Still Relevant?, Jan, 16, A&A, Auditing
- Aldhizer, George R., and James D. Cashell**, Automating the Confirmation Process: How to Enhance Audit Effectiveness and Efficiency, Apr, 28, A&A, Auditing
- Alli, Kasim L., Lookman Buky Folami, and Tarun Arora**, Using Lattice Models to Value Employee Stock Options Under SFAS 123(R), Sep, 38, A&A, Accounting
- Alvis, Charles E., and Robert H. Breakfield**, Determining the Statute of Limitations in Federal Tax Cases, Aug, 46, TAX, Federal Taxation
- Anders, Susan B.**, Website of the Month: AccountingPage, June, 70, TECH, What to Bookmark
- , Website of the Month: Accountant.intuit.com, Nov, 70, TECH, What to Bookmark
- , Website of the Month: AccountingStudents, May, 70, TECH, What to Bookmark
- , Website of the Month: The AICPA's Tax Center, Dec, 70, TECH, What to Bookmark
- , Website of the Month: Alliance for Investor Education, Sep, 71, TECH, What to Bookmark

- , Website of the Month: Association of Certified Fraud Examiners, Aug, 71, TECH, What to Bookmark
- , Website of the Month: Citrin Cooperman & Company, LLP, July, 70, TECH, What to Bookmark
- , Website of the Month: FindLaw's Tax Law Guide, Apr, 71, TECH, What to Bookmark
- , Website of the Month: National Association of Tax Professionals, Mar, 71, TECH, What to Bookmark
- , Website of the Month: Small Business Taxes & Management, Feb, 70, TECH, What to Bookmark
- , Website of the Month: taxes.about.com, Jan, 70, TECH, What to Bookmark
- , Website of the Month: WebCPA, Oct, 71, TECH, What to Bookmark
- Anders, Susan B., and Carol M. Fischer**, A Hard Look at Tax Software: 2006 Annual Survey of New York State Practitioners, July, 18, INF
- Anders, Susan B., and David S. Hulse**, Social Security: The Past, the Present, and Options for Reform, May, 20, INF
- Anderson, Susan, and Claudia L. Kelley**, Advising Nonprofit Organizations: The CPA's Role in Governance, Accountability, and Transparency, Aug, 20, INF
- Angel, Jack, and Ganesh M. Pandit**, E-filing Benefits and Requirements, Jan, 68, TECH, E-filing
- Apostolou, Nicholas, and D. Larry Crumbley**, New Pension Accounting Rules: Defusing the Retirement Time Bomb, Nov, 22, A&A, Accounting
- Arlinghaus, Barry P.**, Public Accounting Needs Good Followers, Jan, 6, PER, Personal Viewpoint
- Armstrong, Frank III**, Defined Contribution Plan Failure: Options for Participants, July, 46, FIN, Employee Benefit Plans
- Arora, Tarun, Lookman Buky Folami, and Kasim L. Alli**, Using Lattice Models to Value Employee Stock Options Under SFAS 123(R), Sep, 38, A&A, Accounting

B

- Barnett, Robert S.**, New York State Sales Tax and the Choice of Business Entity, May, 55, TAX, State & Local Taxation
- , S Corporations and Rental Income: Avoiding Tax Penalties and Other Risks, Oct, 44, TAX, Corporate Taxation

THE CPA JOURNAL – INDEX TO VOLUME 76

JANUARY 2006 – DECEMBER 2006

A&A: ACCOUNTING & AUDITING | FIN: FINANCE | INF: IN FOCUS |
MGMT: MANAGEMENT | PER: PERSPECTIVES | R&L: RESPONSIBILITIES & LEADERSHIP |
TAX: TAXATION | TECH: TECHNOLOGY

AUTHOR INDEX

A

- Adair, Scott M.**, Working to Protect the Public's Assets, Feb. 80, PER, Editorial, Guest Editorial
- Adams, Gary W., David R. Campbell, and Mary Campbell**, Adding Significant Value with Internal Controls, June, 20, A&A, Auditing
- Adams, Gary W., David R. Campbell, Mary Campbell, and Michael P. Rose**, Fraud Prevention: An Investment No One Can Afford to Forego, Jan, 56, MGMT, Fraud
- Agami, Abdel M.**, Reporting on Internal Control over Financial Reporting, Nov, 32, A&A, Internal Controls
- Akers, Michael D., and Jodi L. Bellovary**, Fraud Requirements in SSARS 10: Practitioners' Perceptions Raise Interesting Questions, Apr, 34, A&A, Assurance Services
- Akers, Michael D., Jodi L. Bellovary, and Don E. Giacomo**, Weighing the Public Interest: Is the Going Concern Opinion Still Relevant?, Jan, 16, A&A, Auditing
- Aldhizer, George R., and James D. Cashell**, Automating the Confirmation Process: How to Enhance Audit Effectiveness and Efficiency, Apr, 28, A&A, Auditing
- Alli, Kasim L., Lookman Buky Folami, and Tarun Arora**, Using Lattice Models to Value Employee Stock Options Under SFAS 123(R), Sep, 38, A&A, Accounting
- Alvis, Charles E., and Robert H. Breakfield**, Determining the Statute of Limitations in Federal Tax Cases, Aug, 46, TAX, Federal Taxation
- Anders, Susan B.**, Website of the Month: AccountingPage, June, 70, TECH, What to Bookmark
- , Website of the Month: Accountant.intuit.com, Nov, 70, TECH, What to Bookmark
- , Website of the Month: AccountingStudents, May, 70, TECH, What to Bookmark
- , Website of the Month: The AICPA's Tax Center, Dec, 70, TECH, What to Bookmark
- , Website of the Month: Alliance for Investor Education, Sep, 71, TECH, What to Bookmark

- , Website of the Month: Association of Certified Fraud Examiners, Aug, 71, TECH, What to Bookmark
- , Website of the Month: Citrin Cooperman & Company, LLP, July, 70, TECH, What to Bookmark
- , Website of the Month: FindLaw's Tax Law Guide, Apr, 71, TECH, What to Bookmark
- , Website of the Month: National Association of Tax Professionals, Mar, 71, TECH, What to Bookmark
- , Website of the Month: Small Business Taxes & Management, Feb, 70, TECH, What to Bookmark
- , Website of the Month: taxes.about.com, Jan, 70, TECH, What to Bookmark
- , Website of the Month: WebCPA, Oct, 71, TECH, What to Bookmark
- Anders, Susan B., and Carol M. Fischer**, A Hard Look at Tax Software: 2006 Annual Survey of New York State Practitioners, July, 18, INF
- Anders, Susan B., and David S. Hulse**, Social Security: The Past, the Present, and Options for Reform, May, 20, INF
- Anderson, Susan, and Claudia L. Kelley**, Advising Nonprofit Organizations: The CPA's Role in Governance, Accountability, and Transparency, Aug, 20, INF
- Angel, Jack, and Ganesh M. Pandit**, E-filing Benefits and Requirements, Jan, 68, TECH, E-filing
- Apostolou, Nicholas, and D. Larry Crumbley**, New Pension Accounting Rules: Defusing the Retirement Time Bomb, Nov, 22, A&A, Accounting
- Arlinghaus, Barry P.**, Public Accounting Needs Good Followers, Jan, 6, PER, Personal Viewpoint
- Armstrong, Frank III**, Defined Contribution Plan Failure: Options for Participants, July, 46, FIN, Employee Benefit Plans
- Arora, Tarun, Lookman Buky Folami, and Kasim L. Alli**, Using Lattice Models to Value Employee Stock Options Under SFAS 123(R), Sep, 38, A&A, Accounting

B

- Barnett, Robert S.**, New York State Sales Tax and the Choice of Business Entity, May, 55, TAX, State & Local Taxation
- , S Corporations and Rental Income: Avoiding Tax Penalties and Other Risks, Oct, 44, TAX, Corporate Taxation

- Barton, Peter C.**, IRAs in the Gross Estate Not Reduced for Income Taxes, Nov, 46, TAX, Estates & Trusts
- Basso, Louis, and Barry Shorten**, PEO Industry Continues to Grow, Aug, 66, MGMT, Practice Management
- Bates, Homer L., and Bobby E. Waldrup**, Deductibility of MBA Educational Expenses Under the *Allemeier* Opinion, Apr, 44, TAX, Federal Taxation
- Baxendale, Sidney J., and William Stout**, Revenue Recognition Revolutionized: The Brave New World of RFID Chips, July, 30, A&A, Accounting
- Bean, David F., and Richard A. Bernardi**, Ethics in Accounting Education: The Forgotten Stakeholders, July, 56, R&L, Ethics
- Beckett, Philip**, Regarding 'Functional Expense Reporting for Nonprofits,' Oct, 15, PER, Inbox: Letters to the Editor
- Beeler, Jesse D., Roger B. Daniels, and Karen Forrest Turner**, The CPA as a Nonprofit Director: Issues to Consider Before Volunteering, Dec, 66, R&L, Not-For-Profit Organizations
- Bellovary, Jodi L., and Michael D. Akers**, Fraud Requirements in SSARS 10: Practitioners' Perceptions Raise Interesting Questions, Apr, 34, A&A, Assurance Services
- Bellovary, Jodi L., Don E. Giacomino, and Michael D. Akers**, Weighing the Public Interest: Is the Going Concern Opinion Still Relevant?, Jan, 16, A&A, Auditing
- Bencivenga, Joseph V.**, Not Hopeful About the Profession's Future, July, 14, PER, Inbox: Letters to the Editor
- Berger, Stewart**, Repatriated Dividends Encouraged Under the American Jobs Creation Act, Jan, 40, TAX, International Taxation
- Bernardi, Richard A., and David F. Bean**, Ethics in Accounting Education: The Forgotten Stakeholders, July, 56, R&L, Ethics
- Bianculli, Frank A.**, The Voice of Experience: A Small Firm Talks About Its PCAOB Inspection, Apr, 10, PER, Personal Viewpoint
- Bird, Bruce M., and J. Harrison McCraw**, De Minimis Fringe Benefit Rules: Current Guidance and Tax Implications, Apr, 50, FIN, Employee Benefit Plans
- Bishop, Toby J.F.**, *A Guide to Forensic Accounting Investigation*, by Thomas W. Golden, Steven L. Skalak, and Mona M. Clayton, Aug, 12, PER, Book Review
- Blanthorne, Cindy, and Kristen Selvey Yancey**, The Tax Gap: Measuring the IRS's Bottom Line, Apr, 40, TAX, Compliance & Enforcement
- Blitzer, Keith M., Philip F. Strassler, Benjamin Levy, and Jean Paul Schwarz**, The American Jobs Creation Act and Partnership Basis Adjustments, Jan, 38, TAX, Federal Taxation
- Bloom, Robert, and Jayne Fuglister**, SFAS 154: Accounting Changes and Error Corrections, Mar, 44, A&A, Accounting
- Bottiglieri, William A., and Steven L. Kroleski**, Gain Rollover May Apply in the Sale of a Principal Residence, Jan, 52, FIN, Personal Financial Planning
- Breakfield, Robert H., and Charles E. Alvis**, Determining the Statute of Limitations in Federal Tax Cases, Aug, 46, TAX, Federal Taxation
- Brody, Richard G., John M. Coulter, and John Jewell**, Losing the Public's Trust: Third-Party Service Providers and Disclosure, Sep, 66, R&L, Perceptions of the Profession
- Brown, Kevin E., and P. Paul Lin**, Radio Frequency Identification and How to Capitalize on It: What CPAs Should Know About RFID Technology, July, 34, A&A, Accounting
- Buttermilch, Rita J., and James M. Fornaro**, Increased Clarity in Accounting for Operating Leases: Conforming Industry Practices with GAAP, Dec, 24, A&A, Accounting

C

- Campbell, David R., Gary W. Adams, Mary Campbell, and Michael P. Rose**, Fraud Prevention: An Investment No One Can Afford to Forego, Jan, 56, MGMT, Fraud
- Campbell, David R., and Mary V. Campbell**, Guidance for Smaller Public Companies Reporting on Internal Controls: An Overview and Assessment of the COSO Exposure Draft, Sep, 22, A&A, Internal Controls
- Campbell, David R., Mary Campbell, and Gary W. Adams**, Adding Significant Value with Internal Controls, June, 20, A&A, Auditing
- Campbell, Mary, Gary W. Adams, David R. Campbell, and Michael P. Rose**, Fraud Prevention: An Investment No One Can Afford to Forego, Jan, 56, MGMT, Fraud
- Campbell, Mary V., and David R. Campbell**, Guidance for Smaller Public Companies Reporting on Internal Controls: An Overview and Assessment of the COSO Exposure Draft, Sep, 22, A&A, Internal Controls
- Campbell, Mary, David R. Campbell, and Gary W. Adams**, Adding Significant Value with Internal Controls, June, 20, A&A, Auditing
- Carnes, Gregory A.**, Defer with Caution: New Rules Create Hazards for Nonqualified Deferred Compensation, Oct, 46, FIN, Employee Benefit Plans
- Carr, Rebecca, and Tina Quinn**, Hurricane Katrina Tax Relief: A Summary of Provisions for Affected Individuals, Businesses, and Charitable Donors, Mar, 6, PER, Emerging Issues
- Carr, Rebecca C., John Robertson, and Tina Quinn**, Unreported Tip Income: A Taxing Issue, Dec, 30, TAX, Federal Taxation
- Cashell, James D., and George R. Aldhizer**, Automating the Confirmation Process: How to Enhance Audit Effectiveness and Efficiency, Apr, 28, A&A, Auditing

- Caspari, Harvey B.**, How Social Security Affects the Spouse, Sep. 15, PER, Inbox: Letters to the Editor
- Castellano, Donna**, Inside the New Schedule M-3: Developing an Action Plan for Compliance, Sep. 48, TAX, Corporate Taxation
- Caster, A. Bruce, Raymond J. Elson, and Leonard G. Weld**, Is Diluted EPS Becoming More Art Than Fact?, Sep. 26, A&A, Accounting
- Cecil, H. Wayne, and Teresa T. King**, The History of Major Changes to the Social Security System, May. 14, INF
- Censullo, Catherine M.**, *Rational Investing in Irrational Times: How to Avoid the Costly Mistakes Even Smart People Make Today*, by Larry E. Swedroe, Mar. 11, PER, Book Review
- Chan, Anthony S.**, The Benefits of Early Controls Assessment: Prevention Is Better Than a Cure, Nov. 6, PER, Personal Viewpoint
- , *Manager's Guide to Compliance: Sarbanes-Oxley, COSO, ERM, COBIT, IFRS, BASEL II, OMB's A-123, ASX 10, OECD Principles, Turnbull Guidance, Best Practices, and Case Studies*, by Anthony Tarantino, Oct. 11, PER, Book Review
- Chen, Huaiyu (Peter), and David E. Stout**, A Primer on Exchange Traded Funds: Purpose, Operation, and Risk, Sep. 56, FIN, Markets & Investments
- Chiasson, Michael, Catherine Garahan, and Shawn Mauldin**, The Authors Respond, June. 13, PER, Inbox: Letters to the Editor
- , A History of the Development of the AICPA's Specialty Designation Program, Jan. 64, R&L, Specialized Practice
- Chiurri, Mark, and Anna Varaksina**, End of the Myth: CPAs Do Have to Write, May. 10, PER, Sound Advice
- Ciesielski, Jack T., and Thomas R. Weirich**, Ups and Downs of Audit Fees Since the Sarbanes-Oxley Act: A Closer Look at the Effects of Compliance, Oct. 28, A&A, Auditing
- Clark, Ronald L.**, Revenue-Recognition Decisions: A Slippery Slope?, Oct. 6, PER, Personal Viewpoint
- Clements, Philip J.**, Debating the Myths and Realities of Sarbanes-Oxley, Dec. 11, PER, Inbox: Letter to the Editor
- Coffey, Louis**, Mediated Settlement of a Native American Land Claim, June. 62, MGMT, The CPA in Mediation & Arbitration
- Cohen, Ann Burstein**, Renewal Communities Revisited: Expansion Provides Retroactive Tax Savings, Nov. 40, TAX, Tax Incentives
- Colavita, Anthony, and Michael Krasner**, Peace of Mind: The Prompt Reporting of an Insurance Claim, Nov. 66, MGMT, Professional Liability
- Colson, Robert H.**, *Mark-to-market Accounting: "True North" in Financial Reporting*, by Walter P. Schuetze, June. 10, PER, Book Review
- Comer, Charles, and Richard Glickman**, The Demise of Social Security, May. 6, PER, Personal Viewpoint
- Comunale, Christie L., Rebecca L. Rosner, and Thomas R. Sexton**, Assessing Materiality: A New "Fuzzy Logic" Approach, June. 26, A&A, Auditing
- , The Authors Respond, Oct. 12, PER, Inbox: Letters to the Editor
- Cornwell, Cheryl**, IRS Issues Proposed Regulations on the Domestic Production Activities Deduction, May. 52, TAX, Federal Taxation
- Coulter, John M., Richard G. Brody, and John Jewell**, Losing the Public's Trust: Third-Party Service Providers and Disclosure, Sep. 66, R&L, Perceptions of the Profession
- Cowan, Mark J., and Tom English**, Sarbanes-Oxley Section 404 and Mandatory E-filing: Are Corporate Tax Departments Burning the Candle at Both Ends?, July. 38, TAX, Corporate Taxation
- Crumbley, D. Larry, and Nicholas Apostolou**, New Pension Accounting Rules: Defusing the Retirement Time Bomb, Nov. 22, A&A, Accounting
-
- D**
-
- Dalton, Thomas M.**, The Author Responds, Sep. 15, PER, Inbox: Letters to the Editor
- , Retirement at 62: Is Receiving Social Security Early Worth It?, June. 42, FIN, Personal Financial Planning
- Danese, Stephen, Alan Reinstein, and Gerald H. Lander**, Consolidation of Variable-Interest Entities: Applying the Provisions of FIN 46(R), Aug. 28, A&A, Accounting
- Daniels, Roger B., Karen Forrest Turner, and Jesse D. Beeler**, The CPA as a Nonprofit Director: Issues to Consider Before Volunteering, Dec. 66, R&L, Not-For-Profit Organizations
- Darner, Tige, and Ron Marden**, CPAs as Forensic Accountants in Divorce Engagements, May. 62, MGMT, CPA Consultant
- Davidoff, Howard**, Understanding Buy-Sell Agreements, Apr. 58, MGMT, Consulting
- DeLaurell, Roxane, and Robert Rouse**, The Bankruptcy Reform Act of 2005: A New Landscape, Nov. 36, TAX, Federal Taxation
- DelVecchio, Stephen C., and Jo Lynne Kochn**, Revisiting the Ripple Effects of the Sarbanes-Oxley Act, May. 32, A&A, Auditing
- Slugash, Alan J., et al. (NYSSCPA Tax Policy Subcommittee)**, The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, Oct. 16, INF
- Dominguez, Wendy J.**, The Disadvantages of Multiple Retirement-Plan Vendors, Sep. 64, MGMT, Employee Benefit Plans
- Dresnack, William H., and Jeffrey C. Strieter**, The 150-Hour Requirement: Perceived Impact on Quality and Image of the Profession, June. 66, R&L, Education
- Drexler, Peter M.**, Could Sarbanes-Oxley Benefit Non-SEC-Registrant Audits?, June. 6, PER, Personal Viewpoint
- Duncan, William A., John O. Everett, and Sharon S. Lassar**, Interest-Free Loans to Shareholders: An Opportunity to Reduce Overall Tax Costs, Jan. 28, TAX, Corporate Taxation

Duxbury, Andrew, Michael C. Plaia, and Larry Witner, Taxation of International Transactions, Feb, 55, Special Tax Issue

Duxbury, Andrew, Larry Witner, Kathleen Simons, Tim Krumwiede, and Michael C. Plaia, An Experiment in Reforming the Tax System: A Summary and Analysis of the Report of the President's Advisory Panel on Federal Tax Reform, Feb, 42, Special Tax Issue

E

Eiglme, Jan E., Spam: Choosing the Right Defense, July, 48, MGMT, Practice Management

Eisenberg, Ardyth, An Online Reader Says 'Thank You,' Sep, 15, PER, Inbox: Letters to the Editor

Elson, Raymond J., A. Bruce Caster, and Leonard G. Weld, Is Diluted EPS Becoming More Art Than Fact?, Sep, 26, A&A, Accounting

English, Tom, and Mark J. Cowan, Sarbanes-Oxley Section 404 and Mandatory E-filing: Are Corporate Tax Departments Burning the Candle at Both Ends?, July, 38, TAX, Corporate Taxation

Everett, John O., William A. Duncan, and Sharon S. Lassar, Interest-Free Loans to Shareholders: An Opportunity to Reduce Overall Tax Costs, Jan, 28, TAX, Corporate Taxation

F

Fellows, James A., and John F. Jewell, S Corporations and Salary Payments to Shareholders: A Major Issue for the IRS, May, 46, TAX, Corporate Taxation

Fischer, Carol M., and Susan B. Anders, A Hard Look at Tax Software: 2006 Annual Survey of New York State Practitioners, July, 18, INF

Fishman, Neil H., Requirements for Money Service Businesses Under the Bank Secrecy Act, Apr, 62, MGMT, The CPA in Industry

Flegm, Eugene H., The Author Responds, Feb, 12, PER, Inbox: Letter to the Editor
—, Big GAAP, Little GAAP, Oct, 12, PER, Inbox: Letter to the Editor
—, The Debate over FASB's Conceptual Framework Continues to Ignore Business Owners and Managers, Dec, 6, PER, Viewpoint

Flesher, Dale L., and Jeffrey S. Zanzig, GAAP Requirements for Nonpublic Companies: New Views on 'Big GAAP' Versus 'Little GAAP,' May, 40, A&A, Standards Setting

Floch, Julie Lynn, *The AICPA Audit Committee Toolkit for Not-for-Profit Organizations*, Feb, 9, PER, Book Review

—, Not-for-Profit Governance: Too Much or Not Enough?, Jan, 80, PER, Editorial, Guest Editorial

Folami, Lookman Buky, Tarun Arora, and Kasim L. Alli, Using Lattice Models to Value Employee Stock Options Under SFAS 123(R), Sep, 38, A&A, Accounting

Fornaro, James M., and Rita J. Buttermilch,

Increased Clarity in Accounting for Operating Leases: Conforming Industry Practices with GAAP, Dec, 24, A&A, Accounting

Friedman, Barry, Marketing in Times of Scarce Human Resources, Oct, 54, MGMT, Practice Management

Fritsch, Ralph B., and Neal R. VanZante, Comparing State Board of Accountancy CPE Requirements: With an Emphasis on Professional Ethics Requirements, Oct, 58, R&L, Education

Froelich, Karen A., and Terry W. Knoepfle, Intermediate Sanctions and Exempt Organizations: Increased IRS Scrutiny of Excess-Benefit Transactions, June, 36, TAX, Not-for-Profit Organizations

Fuglister, Jayne, and Robert Bloom, SFAS 154: Accounting Changes and Error Corrections, Mar, 44, A&A, Accounting

Fulmer, John G., Jr., Kimberly Gee Turner, and Vance P. Lesseig, Motivation in the First Accounting Course, May, 66, R&L, Education

G

Gabbin, Alexander L., and Robert C. Richardson, Professional Responsibility and the Fate of Whistleblowers, Apr, 14, PER, Personal Viewpoint

Gaetanos, Christ, and Linda A. Hall, Treatment of Section 404 Compliance Costs: The Accounting and Tax Effects of Sarbanes-Oxley, Mar, 58, FIN, Corporate Finance

Gaharan, Catherine, Michael Chiasson, and Shawn Mauldin, The Authors Respond, June, 13, PER, Inbox: Letters to the Editor
—, A History of the Development of the AICPA's Specialty Designation Program, Jan, 64, R&L, Specialized Practice

Geller, Sheldon M., Department of Labor Position on 401(k) Elective Deferral Deposits, Feb, 66, FIN, Employee Benefit Plans
—, DOL Guidance on Missing Participants, Apr, 55, FIN, Employee Benefit Plans
—, Employee Benefit Plan Audit Opportunities, Oct, 56, MGMT, Practice Development
—, ERISA Fiduciaries' Duties in Mutual Fund Investigations, Apr, 54, FIN, Employee Benefit Plans
—, Limited Scope Audits for Plan Sponsors, Apr, 65, MGMT, Employee Benefit Plans
—, Participant-Level Money Management Account Option, Nov, 58, FIN, Employee Benefit Plans
—, Third-Party Plan Administrators and SAS 70, Feb, 67, MGMT, Employee Benefit Plans

Giacomino, Don E., Jodi L. Bellovary, and Michael D. Akers, Weighing the Public Interest: Is the Going Concern Opinion Still Relevant?, Jan, 16, A&A, Auditing

Glickman, Richard, and Charles Comer, The Demise of Social Security, May, 6, PER, Personal Viewpoint

The CPA Journal

2006

ARTICLE INDEX

- Goldstein, Robert L., et al. (NYSSCPA Tax Policy Subcommittee).** The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, Oct. 16, INF
- Gonzalez, Julio P.** Real Estate Investors Can Benefit from Cost Segregation Studies, July, 44, TAX, Federal Taxation
- Gordon, Teresa, Kennard Wing, Mark Hager, Thomas Pollak, and Patrick Rooney.** The Authors Respond, Oct. 15, PER, Inbox: Letters to the Editor
- , Functional Expense Reporting for Nonprofits: The Accounting Profession's Next Scandal?, Aug. 14, INF
- Grace, H. Stephen Jr., and John E. Haupert.** Corporate Governance Consultants: The Issue of Qualifications, Dec. 60, R&L, Corporate Governance
- , How to Make an Ethics Program Work, Apr. 66, R&L, Ethics
- Grumet, Louis.** Asking Tough Questions About the 150-hour Requirement, July, 7, PER, Publisher's Column
- , Ignorance of the Law Is Not a Defense, June, 7, PER, Publisher's Column
- , Interstate Commerce Versus Public Protection: Why Cross-Border Licensing Must Be Handled with Care, Dec. 7, PER, Publisher's Column
- , Leap of Faith, Nov. 7, PER, Publisher's Column
- , Making the Most of a Rare Opportunity, Oct. 7, PER, Publisher's Column
- , Money Laundering and the CPA: Fighting Apathy and Nonchalance, Aug. 7, PER, Publisher's Column
- , On Solving Problems Before They Become Crises, Feb. 7, PER, Publisher's Column
- , Professional Ethics and the CPA in Industry, Apr. 7, PER, Publisher's Column
- , Reflections on Reform: A *CPA Journal* Panel Discussion on the SET Tax Proposal and Report of the President's Advisory Panel on Federal Tax Reform, Feb. 32, Special Tax Issue
- , Reforming Peer Review: Full Steam Ahead, Jan. 7, PER, Publisher's Column
- , Rethinking Peer Review from the Inside Out: A *CPA Journal* Panel Discussion on Quality Review, Mar. 22, INF
- , Scoring the CPA Exam, May. 7, PER, Publisher's Column
- , Stabilizing the Estate Tax, Sep. 7, PER, Publisher's Column
- , Using Peer Review to Protect the Public Interest, Mar. 7, PER, Publisher's Column
- Grusd, Neville.** On Big GAAP Versus Little GAAP, Aug. 6, PER, Personal Viewpoint

H

- Haber, Jeffry R.** *Guide to U.S. Anti-Money Laundering Requirements: Frequently Asked Questions (2nd Edition)*, Apr. 15, PER, Book Review

—, *Money Laundering: A Concise Guide for All Business*, by Doug Hopton, Nov. 11, PER, Book Review

- Hager, Mark, Kennard Wing, Teresa Gordon, Thomas Pollak, and Patrick Rooney.** The Authors Respond, Oct. 15, PER, Inbox: Letters to the Editor
- , Functional Expense Reporting for Nonprofits: The Accounting Profession's Next Scandal?, Aug. 14, INF

Haldeman, Robert G., Jr. Fact, Fiction, and Fair Value Accounting at Enron, Nov. 14, INF

Hall, Linda A., and Christ Gaetanos. Treatment of Section 404 Compliance Costs: The Accounting and Tax Effects of Sarbanes-Oxley, Mar. 58, FIN, Corporate Finance

Hall, Thomas W., Terri L. Herron, and Bethane Jo Pierce. How Reliable Is Haphazard Sampling?, Jan. 26, A&A, Auditing

Haupert, John E., and H. Stephen Grace Jr. Corporate Governance Consultants: The Issue of Qualifications, Dec. 60, R&L, Corporate Governance

—, How to Make an Ethics Program Work, Apr. 66, R&L, Ethics

Hecht, Richard L., et al. (NYSSCPA Tax Policy Subcommittee). The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, Oct. 16, INF

Herron, Terri L., Thomas W. Hall, and Bethane Jo Pierce. How Reliable Is Haphazard Sampling?, Jan. 26, A&A, Auditing

Houck, Max M., Mary-Jo Kranacher, Bonnie Morris, Richard A. (Dick) Riley, Jr., James Robertson, and Joseph T. Wells. Forensic Accounting as an Investigative Tool: Developing a Model Curriculum for Fraud and Forensic Accounting, Aug. 68, R&L, Ethics

Huefner, Ronald J. Mixed Messages About the Accounting Profession, July, 13, PER, Inbox: Letters to the Editor

Hulse, David S., and Susan B. Anders. Social Security: The Past, the Present, and Options for Reform, May. 20, INF

I

Iyer, Venkat M., and Ann L. Watkins. Expanding Ethics Education: Professionals Can Participate, Feb. 68, R&L, Education

J

James, Kevin L. Achieving a More Diverse Profession: Understanding African-American Students' Perceptions of Accounting, Nov. 62, MGMT, Career Paths

Jeffers, Agatha E., James G.S. Yang, and Beixin Lin. Abusive Tax Shelters: Heavy Penalties Under the American Jobs Creation Act of 2004, Aug. 40, TAX, Federal Taxation

- Jenkins, David S.**, The Benefits of Hybrid Valuation Models, Jan, 48, FIN, Business Valuation
- Jewell, John, Richard G. Brody, and John M. Coulter**, Losing the Public's Trust: Third-Party Service Providers and Disclosure, Sep, 66, R&L, Perceptions of the Profession
- Jewell, John F., and James A. Fellows, S** Corporations and Salary Payments to Shareholders: A Major Issue for the IRS, May, 46, TAX, Corporate Taxation
- Johnson, Janice M., et al. (NYSSCPA Tax Policy Subcommittee)**, The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, Oct, 16, INF

K

- Kahn, Harlan S.**, Agreeing to Disagree, Sep, 15, PER, Inbox: Letters to the Editor
- Kargel, Darlene, Bruce Sussman, and Joel Lanz**, Mandatory Debit Card PIN Security Reviews: Practice Development and Social Service Opportunities, July, 52, MGMT, Practice Management
- Karim, Khondkar E., and Brian J. Rebhun**, New York Personal Income Tax for Part-Year Resident Partners, Apr, 49, TAX, State & Local Taxation
- Karl, Peter A. III, Edward Petronio, and Kenneth Wallis**, Twenty Questions About Paying for College: Demystifying Financial Aid and the Related Tax Benefits, Dec, 50, FIN, Personal Financial Planning
- Kelley, Claudia L., and Susan Anderson**, Advising Nonprofit Organizations: The CPA's Role in Governance, Accountability, and Transparency, Aug, 20, INF
- Kessler, Stuart**, 'Home Sale Gain Exclusion,' Nov, 12, PER, Inbox: Letters to the Editor
- Khan, Abu Ryan, and Nathan S. Slavin**, In-Process R&D in Business Acquisitions: More Disclosure Needed for Transparency and Comparability, Aug, 58, MGMT, Corporate Finance
- King, Teresa T., and H. Wayne Cecil**, The History of Major Changes to the Social Security System, May, 14, INF
- Kliegman, Edwin J.**, On the Future of the Accounting Profession, Oct, 10, PER, Personal Viewpoint
- Knoepfle, Terry W., and Karen A. Froelich**, Intermediate Sanctions and Exempt Organizations: Increased IRS Scrutiny of Excess-Benefit Transactions, June, 36, TAX, Not-for-Profit Organizations
- Koehn, Jo Lynne, and Stephen C. DelVecchio**, Revisiting the Ripple Effects of the Sarbanes-Oxley Act, May, 32, A&A, Auditing
- Koletar, Joseph W.**, Intelligence Gathering and the Future of Internal Audit: Looking for Answers in Unlikely Places, Apr, 16, PER, Personal Viewpoint
- Kranacher, Mary-Jo**, 2006 in Retrospect at the *Journal*, Dec, 80, PER, Editorial: A Message from the Editor-in-Chief
- , The Battle Against Fraud: Seeking the Accounting Profession's Support: An Exclusive *CPA Journal* Interview with ACFE Founder and Chairman Joseph T. Wells, Sep, 16, INF
- , Certified Public Accounting: It Isn't Just About Numbers, Mar, 80, PER, Editorial: A Message from the Editor-in-Chief
- , Creating an Ethical Culture: More Than Just a Warm, Fuzzy Feeling, Oct, 80, PER, Editorial: A Message from the Editor-in-Chief
- , Financial Statement Complexity: A Breeding Ground for Fraud, Sep, 80, PER, Editorial: A Message from the Editor-in-Chief
- , The GAAP Between Public and Private Companies: A Band-Aid for Standards Setting?, June, 80, PER, Editorial: A Message from the Editor-in-Chief
- , Insuring the Integrity of Financial Statements and the Audit Process, Nov, 80, PER, Editorial: A Message from the Editor-in-Chief
- , Litigation Risk Management: Has the CPA Become the CYA?, May, 80, PER, Editorial: A Message from the Editor-in-Chief
- , Regulating the Accounting Profession: What Distinguishes a CPA from an Accountant?, Apr, 80, PER, Editorial: A Message from the Editor-in-Chief
- , Transition in the Office of the Chief Auditor of the PCAOB: Exclusive *CPA Journal* Interviews with Douglas R. Carmichael and Thomas Ray, Apr, 18, INF
- , Transparency and Accountability (for Some?), Aug, 80, PER, Editorial: A Message from the Editor-in-Chief
- , Whistleblowing: The Devil Is in the Details, July, 80, PER, Editorial: A Message from the Editor-in-Chief
- Kranacher, Mary-Jo, Max M. Houck, Bonnie Morris, Richard A. (Dick) Riley, Jr., James Robertson, and Joseph T. Wells**, Forensic Accounting as an Investigative Tool: Developing a Model Curriculum for Fraud and Forensic Accounting, Aug, 68, R&L, Ethics
- Krasner, Michael, and Anthony Colavita**, Peace of Mind: The Prompt Reporting of an Insurance Claim, Nov, 66, MGMT, Professional Liability
- Kroleski, Steven L., and William A. Bottiglieri**, Gain Rollover May Apply in the Sale of a Principal Residence, Jan, 52, FIN, Personal Financial Planning
- Krumwiede, Tim, and Larry Witner**, Taxation of Business, Feb, 52, Special Tax Issue
- Krumwiede, Tim, Larry Witner, Kathleen Simons, Andrew Duxbury, and Michael C. Plaia**, An Experiment in Reforming the Tax System: A Summary and Analysis of the Report of the President's Advisory Panel on Federal Tax Reform, Feb, 42, Special Tax Issue

L

- Landau, Zev**, S Corporations' Shareholders as Guarantors of Loans Owed to Third Parties, Aug. 49, TAX, Corporate Taxation
- Lander, Gerald H., Alan Reinstein, and Stephen Danese**, Consolidation of Variable-Interest Entities: Applying the Provisions of FIN 46(R), Aug. 28, A&A, Accounting
- Lanz, Joel, Bruce Sussman, and Darlene Kargel**, Mandatory Debit Card PIN Security Reviews: Practice Development and Social Service Opportunities, July, 52, MGMT, Practice Management
- Larson, Robert K., and Donna L. Street**, The Roadmap to Global Accounting Convergence: Europe Introduces 'Speed Bumps,' Oct. 36, A&A, International Accounting
- Lassar, Sharon S., William A. Duncan, and John O. Everett**, Interest-Free Loans to Shareholders: An Opportunity to Reduce Overall Tax Costs, Jan. 28, TAX, Corporate Taxation
- Lauricella, Leonard J.**, The Roth 401(k) and Financial Planning Strategies: Increased Eligibility and Flexibility for Different Taxpayer Needs, May, 56, FIN, Personal Financial Planning
- Leauby, Bruce A., and John D. Zook**, New Rules for Dependency Exemptions, Mar. 54, TAX, Federal Taxation
- Lesseig, Vance P., Kimberly Gee Turner, and John G. Fulmer, Jr.**, Motivation in the First Accounting Course, May, 66, R&L, Education
- Levin, Mark H.**, Benefits for Servicemen and Women Under the Military Family Tax Relief Act of 2003, Jan. 34, TAX, Federal Taxation
- , New York City Makes Major Changes to the Unincorporated Business Tax, Apr. 48, TAX, State & Local Taxation
- , New York Introduces Security-Training Tax Credit, May, 54, TAX, State & Local Taxation
- , New York Moves to a Single-Factor Allocation Formula, Feb. 64, TAX, State & Local Taxation
- , New York Reduces the Franchise Tax for Small Businesses, Nov. 45, TAX, State & Local Taxation
- Levin, Mark H., et al. (NYSSCPA Tax Policy Subcommittee)**, The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, Oct. 16, INF
- Levy, Benjamin, Philip F. Strassler, Keith M. Blitzer, and Jean Paul Schwarz**, The American Jobs Creation Act and Partnership Basis Adjustments, Jan. 38, TAX, Federal Taxation
- Lewittes, David J.**, 'Ethics Are Ethics,' Nov. 12, PER, Inbox: Letters to the Editor
- Lichtman, Shari Helaine**, Seven Tips for Better Litigation Consulting Reports, Mar. 66, MGMT, Consulting
- Lin, Beixin, James G.S. Yang, and Agatha E. Jeffers**, Abusive Tax Shelters: Heavy Penalties Under the American Jobs Creation Act of 2004, Aug. 40, TAX, Federal Taxation

Lin, Heng Hsieh, and Frederick H. Wu, Limitations of Section 404 of the Sarbanes-Oxley Act, Mar. 48, A&A, Auditing

Lin, P. Paul, System Security Threats and Controls, July, 58, TECH, The CPA & the Computer

Lin, P. Paul, and Kevin F. Brown, Radio Frequency Identification and How to Capitalize on It: What CPAs Should Know About RFID Technology, July, 34, A&A, Accounting

Lynch, Michael F., and Nicholas C. Lynch, New IRS Ruling on Employer-Sponsored Home Buyout Programs: Good News for Employees and the Relocation Industry, Nov. 48, FIN, Personal Financial Planning

Lynch, Nicholas C., and Michael F. Lynch, New IRS Ruling on Employer-Sponsored Home Buyout Programs: Good News for Employees and the Relocation Industry, Nov. 48, FIN, Personal Financial Planning

M

- Mano, Ronald M., Matthew Mouritsen, and Ryan Pace**, The Authors Respond, July, 13, PER, Inbox: Letters to the Editor
- , Principles-Based Accounting: It's Not New, It's Not the Rule, It's the Law, Feb. 60, A&A, Auditing
- Marden, Ron**, The Author Replies, June, 12, PER, Inbox: Letters to the Editor
- Marden, Ron, and Tige Darner**, CPAs as Forensic Accountants in Divorce Engagements, May, 62, MGMT, CPA Consultant
- Margarido, Gina S., Alan R. Sumutka, and Andrew M. Sumutka**, Tax Planning for the 2008-2010 Zero-Percent Adjusted Net Capital Gain Rate, Dec. 40, TAX, Federal Taxation
- Marsh, Treba L., and Lucile G. Montondon**, Pivot Tables: A Means to Quick, Accurate Trial Balances, Apr. 68, TECH, Software
- Marshall, Ellen R.**, Individual Retirement Accounts and Bankruptcy, May, 61, FIN, Personal Financial Planning
- Mauldin, D. Shawn, and Patricia H. Mounce**, Health Savings Accounts: The New Benefits Plan?, Aug. 56, FIN, Employee Benefit Plans
- Mauldin, Shawn, Michael Chiasson, and Catherine Gaharan**, The Authors Respond, June, 13, PER, Inbox: Letters to the Editor
- , A History of the Development of the AICPA's Specialty Designation Program, Jan. 64, R&L, Specialized Practice
- McCraw, J. Harrison, and Bruce M. Bird**, De Minimis Fringe Benefit Rules: Current Guidance and Tax Implications, Apr. 50, FIN, Employee Benefit Plans
- McNeal, Andrea, and Jeffrey Michelman**, CPAs' Role in Fighting Fraud in Nonprofit Organizations, Jan. 60, MGMT, Fraud
- Meade, Janet**, Minimizing Self-Employment Tax of LLC Managing Members, June, 32, TAX, Corporate Taxation

Michelman, Jeffrey, and Andrea McNeal, CPAs' Role in Fighting Fraud in Nonprofit Organizations, Jan, 60, MGMT, Fraud

Montondon, Lucille G., and Treba L. Marsh, Pivot Tables: A Means to Quick, Accurate Trial Balances, Apr, 68, TECH, Software

Moore, Tom, The Author Responds, Nov, 12, PER, Inbox: Letters to the Editor

—, Death and the Home Sale Gain Exclusion, Aug, 52, FIN, Personal Financial Planning

Morris, Bonnie, Max M. Houck, Mary-Jo Kranacher, Richard A. (Dick) Riley, Jr., James Robertson, and Joseph T. Wells, Forensic Accounting as an Investigative Tool: Developing a Model Curriculum for Fraud and Forensic Accounting, Aug, 68, R&L, Ethics

Mounce, Patricia H., and D. Shawn Mauldin, Health Savings Accounts: The New Benefits Plan?, Aug, 56, FIN, Employee Benefit Plans

Mounce, Patricia H., and Pamela A. Spikes, MAcc Versus MBA: Can CPAs Deduct the Costs?, Mar, 63, FIN, Personal Financial Planning

Mouritsen, Matthew, Ronald M. Mano, and Ryan Pace, The Authors Respond, July, 13, PER, Inbox: Letters to the Editor

—, Principles-Based Accounting: It's Not New, It's Not the Rule, It's the Law, Feb, 60, A&A, Auditing

Murphy, Kevin E., Guidance on the Reduced Exclusion for the Sale of a Principal Residence, Sep, 52, FIN, Personal Financial Planning

Murray, Ronald J., Principles-Based Accounting and the Continental Vending Decision, July, 13, PER, Inbox: Letters to the Editor

N

Newman, Bernard H., and Mary Ellen Oliverio, Perceived Flaws in Sarbanes-Oxley Implementation, Sep, 6, PER, Personal Viewpoint

Nichols, Linda M., Accounting Practices in U.S. Public Companies: Has the Environment Changed?, Nov, 28, A&A, Accounting

Nowicki, Raymond M., AICPA Ethics Interpretation 101-3: What It Means to Small Firms, Jan, 14, PER, Ethics

NYSSCPA Committee on Practical Reform for the Tax System (David A. Lifson, Chair; Joseph L. Charles, Alan J. Dugash, Robert L. Goldstein, Laurence Keiser, Leon M. Metzger, Stephen A. Sacks, and Maryann M. Winters), The SET Tax: A Tax System for Our Future, Feb, 14, Special Tax Focus

NYSSCPA Quality Enhancement Policy Committee [Thomas E. Riley, Chair; Brian A. Caswell, Andrew M. Cohen, Mark Ellis, Martha A. Jaekle, Stephen F. Langowski, Vincent J. Love, Michael L. McNee, Robert E. Sohr, Stephen P. Valenti, Maryann M. Winters, and Margaret A. Wood (John H. Eickemeyer and H. Stephen Grace Jr., non-CPA advisors to the committee)], Quality Review: Working Toward an Ideal System for the Public and the Profession, Mar, 12, Special Focus on Quality Review

NYSSCPA Tax Policy Subcommittee (Richard L. Hecht, Chair; Alan J. Dugash, Robert L. Goldstein, Janice M. Johnson, Mark H. Levin, and Stephen A. Sacks), The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, Oct, 16, INF

O

O'Brien, Patrick, Reducing SOX Section 404 Compliance Costs: A Top-Down, Risk-Based Approach, July, 26, A&A, Auditing

—, Reducing SOX Section 404 Compliance Costs via a Top-Down, Risk-Based Approach, Aug, 36, A&A, Auditing

Oftring, Richard J., Commentary on 'Relevant Information', Nov, 12, PER, Inbox: Letters to the Editor

Oliverio, Mary Ellen, On Professional Ethics and the CPA in Industry, Aug, 13, PER, Inbox: Letter to the Editor

Oliverio, Mary Ellen, and Bernard H. Newman, Perceived Flaws in Sarbanes-Oxley Implementation, Sep, 6, PER, Personal Viewpoint

Ostlein, Robert A., Reality Check: Accounting Alerts for Investment Advisors, Jan, 10, PER, Financial Analysis

Owens, David K., Implementing Sarbanes-Oxley Act Section 404: Lessons Learned from the Front Lines, Apr, 6, PER, Personal Viewpoint

P

Pace, Ryan, Ronald M. Mano, and Matthew Mouritsen, The Authors Respond, July, 13, PER, Inbox: Letters to the Editor

—, Principles-Based Accounting: It's Not New, It's Not the Rule, It's the Law, Feb, 60, A&A, Auditing

Pandit, Ganesh M., and Jack Angel, E-filing Benefits and Requirements, Jan, 68, TECH, E-filing

Petronio, Edward, Peter A. Karl III, and Kenneth Wallis, Twenty Questions About Paying for College: Demystifying Financial Aid and the Related Tax Benefits, Dec, 50, FIN, Personal Financial Planning

Phillips, David J., Grinding the Sarbanes-Oxley 'Ax', June, 12, PER, Inbox: Letters to the Editor

Pierce, Bethane Jo, Thomas W. Hall, and Terri L. Herron, How Reliable Is Haphazard Sampling?, Jan, 26, A&A, Auditing

Plain, Michael C., Andrew Duxbury, and Larry Witner, Taxation of International Transactions, Feb, 55, Special Tax Issue

Plain, Michael C., Larry Witner, Kathleen Simons, Tim Krumwiede, and Andrew Duxbury, An Experiment in Reforming the Tax System: A Summary and Analysis of the Report of the President's Advisory Panel on Federal Tax Reform, Feb, 42, Special Tax Issue

Pollak, Thomas, Kennard Wing, Teresa Gordon, Mark Hager, and Patrick Rooney, The Authors Respond, Oct, 15, PER, Inbox: Letters to the Editor —, Functional Expense Reporting for Nonprofits: The Accounting Profession's Next Scandal?, Aug, 14, INF

Pollard, William B., New Substantiation Rules for Donating Used Vehicles, Nov, 54, FIN, Personal Financial Planning

Putney, Terrence, and Joel Sinkin, The Cull-Out Sale: Partial Retention of a Practice, Nov, 60, MGMT, Practice Management

Q

Quinn, Tina, and Rebecca Carr, Hurricane Katrina Tax Relief: A Summary of Provisions for Affected Individuals, Businesses, and Charitable Donors, Mar, 6, PER, Emerging Issues

Quinn, Tina, John Robertson, and Rebecca C. Carr, Unreported Tip Income: A Taxing Issue, Dec, 30, TAX, Federal Taxation

R

Rabinowitz, Allan M., *Design and Maintenance of Accounting Manuals: A Blueprint for Running an Effective and Efficient Department* (4th edition), by Steven M. Bragg and Harry L. Brown, July, 12, PER, Book Review

Ramaswamy, Vinita M., Identity-Theft Toolkit: Information and Resources for Protection and Prevention, Oct, 66, TECH, Security

Rebhun, Brian J., and Khondkar E. Karim, New York Personal Income Tax for Part-Year Resident Partners, Apr, 49, TAX, State & Local Taxation

Rechtman, Yigal, Fair-Value Accounting: What's So Fair?, July, 15, PER, Inbox: Letters to the Editor —, Forensic Computing: A Review of a Growing Technical Field, July, 68, TECH, The CPA & the Computer

—, Regarding 'Assessing Materiality: A New "Fuzzy Logic" Approach,' Oct, 12, PER, Inbox: Letters to the Editor

Reinstein, Alan, Gerald H. Lander, and Stephen Danese, Consolidation of Variable-Interest Entities: Applying the Provisions of FIN 46(R), Aug, 28, A&A, Accounting

Richardson, Robert C., and Alexander L. Gabbin, Professional Responsibility and the Fate of Whistleblowers, Apr, 14, PER, Personal Viewpoint

Riley, Mark E., Cindy L. Seipel, and P. Larry Tunnell, Planning for College Tuition Tax Benefits, Jan, 42, FIN, Personal Financial Planning

Riley, Richard A. (Dick) Jr., Max M. Houck, Mary Jo Kranacher, Bonnie Morris, James Robertson, and Joseph T. Wells, Forensic Accounting as an Investigative Tool: Developing a Model Curriculum for Fraud and Forensic Accounting, Aug, 68, R&L, Ethics

Robertson, James, Max M. Houck, Mary-Jo Kranacher, Bonnie Morris, Richard A. (Dick) Riley, Jr., and Joseph T. Wells, Forensic Accounting as an Investigative Tool: Developing a Model Curriculum for Fraud and Forensic Accounting, Aug, 68, R&L, Ethics

Robertson, John, Tina Quinn, and Rebecca C. Carr, Unreported Tip Income: A Taxing Issue, Dec, 30, TAX, Federal Taxation

Rooney, Patrick, Kennard Wing, Teresa Gordon, Mark Hager, and Thomas Pollak, The Authors Respond, Oct, 15, PER, Inbox: Letters to the Editor —, Functional Expense Reporting for Nonprofits: The Accounting Profession's Next Scandal?, Aug, 14, INF

Rose, Michael P., Gary W. Adams, David R. Campbell, and Mary Campbell, Fraud Prevention: An Investment No One Can Afford to Forego, Jan, 56, MGMT, Fraud

Rosner, Rebecca L., Christie L. Comunale, and Thomas R. Sexton, Assessing Materiality: A New 'Fuzzy Logic' Approach, June, 26, A&A, Auditing —, The Authors Respond, Oct, 12, PER, Inbox: Letters to the Editor

Rothenburg, Eric, Social Security Reform: Let's Not Forget About the Middle Class, Nov, 10, PER, Personal Viewpoint

—, Telecommuting and Its Effect on State Income Taxes, Mar, 56, TAX, State & Local Taxation

Rouse, Robert, and Roxane DeLaurell, The Bankruptcy Reform Act of 2005: A New Landscape, Nov, 36, TAX, Federal Taxation

Ryan, Stephen F. III, *2006 Buyers Guide to Audit, Anti-Fraud and Assurance Software*, by Dean Brooks, Mort Goldman, and Richard Lanza, Dec, 10, PER, Book Review

S

Sacks, Stephen A., et al. (NYSSCPA Tax Policy Subcommittee), The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, Oct, 16, INF

Sandlin, Petrea K., and Linda B. Specht, A Preliminary Response to the Computer-Based CPA Exam, Nov, 68, R&L, Education

Scarpati, Adam M., Collection Due Process and Bankruptcy: Analyzing Cases and the Internal Revenue Code, June, 30, TAX, Federal Taxation

Schaengold, David, Tax Court Limits Trust Deductions: Will the Second Circuit Appeals Court Allow Them?, Apr, 56, FIN, Estates & Trusts

Schechter, Norbert, Economic Damages Under New York Wrongful Death Statute, June, 50, FIN, Estates & Trusts

Schell, Wayne M., IRS Guidance on Home Sales: Applying the Sale-of-Residence Exclusion and the Like-Kind Exchange Deferral to the Same Transaction, June, 54, FIN, Personal Financial Planning

- Schroeder, Amanda, Rebecca Toppe Shortridge, and Erin Wagoner**, Fair-Value Accounting: Analyzing the Changing Environment, Apr, 37, A&A, Standards Setting
- Schuetze, Walter P.**, In Defense of Fair Value, Feb, 11, PER, Inbox: Letter to the Editor
- Schwartz, Robert G., and Lynn Stephens**, The Authors of "Chilling Effect" Respond, Dec, 11, PER, Inbox: Letter to the Editor
- , The Chilling Effect of Sarbanes-Oxley: Myth or Reality?, June, 14, INF
- Schwarz, Jean Paul, Philip F. Strassler, Keith M. Blitzer, and Benjamin Levy**, The American Jobs Creation Act and Partnership Basis Adjustments, Jan, 38, TAX, Federal Taxation
- Siegel, Cindy L., Mark E. Riley, and P. Larry Tunnell**, Planning for College Tuition Tax Benefits, Jan, 42, FIN, Personal Financial Planning
- Sexton, Thomas R., Rebecca L. Rosner, and Christie L. Comunale**, Assessing Materiality: A New 'Fuzzy Logic' Approach, June, 26, A&A, Auditing
- , The Authors Respond, Oct, 12, PER, Inbox: Letters to the Editor
- Sharp, Andrew D.**, A New Lease on Life: Current Issues in Lease Accounting, Sep, 34, A&A, Accounting
- Shaub, Michael K.**, Give Me the Good and the Bright, Feb, 6, PER, Personal Viewpoint
- Shorten, Barry, and Louis Bassi**, PEO Industry Continues to Grow, Aug, 66, MGMT, Practice Management
- Shortridge, Rebecca Toppe**, The Author Responds, July, 15, PER, Inbox: Letters to the Editor
- Shortridge, Rebecca Toppe, Amanda Schroeder, and Erin Wagoner**, Fair-Value Accounting: Analyzing the Changing Environment, Apr, 37, A&A, Standards Setting
- Siegel, Marc A.**, Accounting Shenanigans on the Cash Flow Statement: Metrics Might Change, but Corporate Behavior Does Not, Mar, 38, A&A, Accounting
- Simon, Debra M.**, Understanding the Pitfalls of Beneficiary Designation Forms, Sep, 60, FIN, Estate Planning
- Simons, Kathleen, and Larry Witner**, Savings and Retirement Plans, Capital Income (Dividends, Interest, Capital Gains), Feb, 49, Special Tax Issue
- Simons, Kathleen, Larry Witner, Tim Krumwiede, Andrew Duxbury, and Michael C. Plaia**, An Experiment in Reforming the Tax System: A Summary and Analysis of the Report of the President's Advisory Panel on Federal Tax Reform, Feb, 42, Special Tax Issue
- Sinkin, Joel, and Terrence Putney**, The Cull-Out Sale: Partial Retention of a Practice, Nov, 60, MGMT, Practice Management
- Slavin, Nathan S., and Abu Ryan Khan**, In-Process R&D in Business Acquisitions: More Disclosure Needed for Transparency and Comparability, Aug, 58, MGMT, Corporate Finance
- Specht, Linda B., and Petrea K. Sandlin**, A Preliminary Response to the Computer-Based CPA Exam, Nov, 68, R&L, Education
- Spikes, Pamela A., and Patricia H. Mounce, MAcc**, Versus MBA: Can CPAs Deduct the Costs?, Mar, 63, FIN, Personal Financial Planning
- Starkman, Jay**, Specialty Designations: Missed Opportunities, or Fragmenting the Profession?, June, 12, PER, Inbox: Letters to the Editor
- Stephens, Lynn, and Robert G. Schwartz**, The Authors of "Chilling Effect" Respond, Dec, 11, PER, Inbox: Letter to the Editor
- , The Chilling Effect of Sarbanes-Oxley: Myth or Reality?, June, 14, INF
- Stout, David E., and Huaiyu (Peter) Chen**, A Primer on Exchange Traded Funds: Purpose, Operation, and Risk, Sep, 56, FIN, Markets & Investments
- Stout, William, and Sidney J. Baxendale**, Revenue Recognition Revolutionized: The Brave New World of RFID Chips, July, 30, A&A, Accounting
- Strassler, Philip F., Keith M. Blitzer, Benjamin Levy, and Jean Paul Schwarz**, The American Jobs Creation Act and Partnership Basis Adjustments, Jan, 38, TAX, Federal Taxation
- Street, Donna L., and Robert K. Larson**, The Roadmap to Global Accounting Convergence: Europe Introduces 'Speed Bumps,' Oct, 36, A&A, International Accounting
- Strier, Franklin**, Proposals to Improve the Image of the Public Accounting Profession, Mar, 67, R&L, Perceptions of the Profession
- Strieter, Jeffrey C., and William H. Dresnack**, The 150-Hour Requirement: Perceived Impact on Quality and Image of the Profession, June, 66, R&L, Education
- Strohm, Christiane, Christoph Watrin, and Ralf Struffert**, The Joint Business Combinations Project: IFRS 3 and the Project's Impact on Convergence with U.S. GAAP, Jan, 22, A&A, International Accounting
- Struffert, Ralf, Christoph Watrin, and Christiane Strohm**, The Joint Business Combinations Project: IFRS 3 and the Project's Impact on Convergence with U.S. GAAP, Jan, 22, A&A, International Accounting
- Sumutka, Alan R., Andrew M. Sumutka, and Gina S. Margarido**, Tax Planning for the 2008-2010 Zero-Percent Adjusted Net Capital Gain Rate, Dec, 40, TAX, Federal Taxation
- Sumutka, Andrew M., Alan R. Sumutka, and Gina S. Margarido**, Tax Planning for the 2008-2010 Zero-Percent Adjusted Net Capital Gain Rate, Dec, 40, TAX, Federal Taxation
- Sussman, Bruce, Joel Lanz, and Darlene Kargel**, Mandatory Debit Card PIN Security Reviews: Practice Development and Social Service Opportunities, July, 52, MGMT, Practice Management

T-U

- Taichert, Robert D.**, Mediation Is the Best Means of Dispute Resolution, Apr, 64, MGMT, The CPA in Mediation & Arbitration
- Tarantino, Anthony**, *Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance*, by Martin T. Biegelman and Joel T. Bartow, May, 12, PER, Book Review
- Toder, Charles**, Not-for-Profit Financial Reporting, Mar, 10, PER, Personal Viewpoint
- Tunnell, P. Larry, Mark E. Riley, and Cindy L. Seipel**, Planning for College Tuition Tax Benefits, Jan, 42, FIN, Personal Financial Planning
- Turner, Karen Forrest, Roger B. Daniels, and Jesse D. Beeler**, The CPA as a Nonprofit Director: Issues to Consider Before Volunteering, Dec, 66, R&L, Not-For-Profit Organizations
- Turner, Kimberly Gee, Vance P. Lesseig, and John G. Fulmer, Jr.**, Motivation in the First Accounting Course, May, 66, R&L, Education
- Turner, Lynn**, In the Public Interest: Regulating with a Customer Focus, Mar, 32, INF
- Turner, Lynn E., and Thomas R. Weirich**, A Closer Look at Financial Statement Restatements: Analyzing the Reasons Behind the Trend, Dec, 12, INF
- Turner, Mark A.**, Recent Refund Case Highlights IRS Tactics and Informal Claim Doctrine, Sep, 44, TAX, Federal Taxation
- Twietmeyer, Don H.**, Is Income from Business Entity Formations Worth It?: Issues Include the Unauthorized Practice of Law, June, 58, MGMT, Practice Development

V

- VanZante, Neal R., and Ralph B. Fritzsch**, Comparing State Board of Accountancy CPE Requirements: With an Emphasis on Professional Ethics Requirements, Oct, 58, R&L, Education
- Varaksina, Anna, and Mark Chirri**, End of the Myth: CPAs Do Have to Write, May, 10, PER, Sound Advice
- Vessel, Herbert**, Is the Public Ready for Transparent Peer Reviews?, July, 9, PER, Viewpoint

W-X

- Wagoner, Erin, Rebecca Toppe Shortridge, and Amanda Schroeder**, Fair-Value Accounting: Analyzing the Changing Environment, Apr, 37, A&A, Standards Setting
- Waldrup, Bobby E., and Homer L. Bates**, Deductibility of MBA Educational Expenses Under the *Allemeier* Opinion, Apr, 44, TAX, Federal Taxation
- Wallis, Kenneth, Peter A. Karl III, and Edward Petronio**, Twenty Questions About Paying for College: Demystifying Financial Aid and the Related Tax Benefits, Dec, 50, FIN, Personal Financial Planning

Watkins, Ann L., and Venkat M. Iyer, Expanding Ethics Education: Professionals Can Participate, Feb, 68, R&L, Education

Watrin, Christoph, Christiane Strohm, and Ralf Struffert, The Joint Business Combinations Project: IFRS 3 and the Project's Impact on Convergence with U.S. GAAP, Jan, 22, A&A, International Accounting

Wayner, Stephen A., Tax Act Changes Affect Investing in Real Estate, Jan, 46, FIN, Personal Financial Planning

Weirich, Thomas R., and Jack T. Ciesielski, Ups and Downs of Audit Fees Since the Sarbanes-Oxley Act: A Closer Look at the Effects of Compliance, Oct, 28, A&A, Auditing

Weirich, Thomas R., and Lynn E. Turner, A Closer Look at Financial Statement Restatements: Analyzing the Reasons Behind the Trend, Dec, 12, INF

Weld, Leonard G., A. Bruce Caster, and Raymond J. Elson, Is Diluted EPS Becoming More Art Than Fact?, Sep, 26, A&A, Accounting

Wells, Joseph T., Max M. Houck, Mary-Jo Kranacher, Bonnie Morris, Richard A. (Dick) Riley, Jr., and James Robertson, Forensic Accounting as an Investigative Tool: Developing a Model Curriculum for Fraud and Forensic Accounting, Aug, 68, R&L, Ethics

Whitehead, Roy Jr., Stop Taxing Airline Safety Procedures, Aug, 8, PER, Tax Policy Analysis

Wing, Kennard, Teresa Gordon, Mark Hager, Thomas Pollak, and Patrick Rooney, The Authors Respond, Oct, 15, PER, Inbox: Letters to the Editor

—, Functional Expense Reporting for Nonprofits: The Accounting Profession's Next Scandal?, Aug, 14, INF

Witner, Larry, Taxation of Households, Feb, 45, Special Tax Issue

Witner, Larry, Andrew Duxbury, and Michael C. Plaia, Taxation of International Transactions, Feb, 55, Special Tax Issue

Witner, Larry, and Tim Krumwiede, Taxation of Business, Feb, 52, Special Tax Issue

Witner, Larry, and Kathleen Simons, Savings and Retirement Plans, Capital Income (Dividends, Interest, Capital Gains), Feb, 49, Special Tax Issue

Witner, Larry, Kathleen Simons, Tim Krumwiede, Andrew Duxbury, and Michael C. Plaia, An Experiment in Reforming the Tax System: A Summary and Analysis of the Report of the President's Advisory Panel on Federal Tax Reform, Feb, 42, Special Tax Issue

Wu, Frederick H., and Heng Hsieh Lin, Limitations of Section 404 of the Sarbanes-Oxley Act, Mar, 48, A&A, Auditing

Y

Yancey, Kristen Selvey, and Cindy Blanhorne, The Tax Gap: Measuring the IRS's Bottom Line, Apr, 40, TAX, Compliance & Enforcement

Yang, James G.S., Agatha E. Jeffers, and Beixin

Lin, Abusive Tax Shelters: Heavy Penalties Under the American Jobs Creation Act of 2004, Aug, 40, TAX, Federal Taxation

Yunich, Robert H., *The Wall Street Journal Complete*

Money & Investing Guidebook, by Dave Kansas, Sep, 14, PER, Book Review

Z

Zambroski, Ray, E-mail Security for Small Businesses: Protecting Digital Information, July, 51, MGMT, Practice Consultant

Zanzig, Jeffrey S., and Dale L. Flesher, GAAP

Requirements for Nonpublic Companies: New Views on 'Big GAAP' Versus 'Little GAAP,' May, 40, A&A, Standards Setting

Zarb, Bert J., The Quest for Transparency in Financial Reporting: Should International Financial Reporting Standards Replace U.S. GAAP?, Sep, 30, A&A, International Accounting

Zook, John D., and Bruce A. Leauby, New Rules for Dependency Exemptions, Mar, 54, TAX, Federal Taxation

IN FOCUS INDEX

- Advising Nonprofit Organizations: The CPA's Role in Governance, Accountability, and Transparency, by Claudia L. Kelley and Susan Anderson, Aug, 20
- The Battle Against Fraud: Seeking the Accounting Profession's Support: An Exclusive *CPA Journal* Interview with ACFE Founder and Chairman Joseph T. Wells, by Mary-Jo Kranacher, Sep, 16
- The Chilling Effect of Sarbanes-Oxley: Myth or Reality?, by Lynn Stephens and Robert G. Schwartz, June, 14
- A Closer Look at Financial Statement Restatements: Analyzing the Reasons Behind the Trend, by Lynn E. Turner and Thomas R. Weirich, Dec, 12
- Fact, Fiction, and Fair Value Accounting at Enron, by Robert G. Haldeman, Jr., Nov, 14
- Functional Expense Reporting for Nonprofits: The Accounting Profession's Next Scandal?, by Kennard Wing, Teresa Gordon, Mark Hager, Thomas Pollak, and Patrick Rooney, Aug, 14
- A Hard Look at Tax Software: 2006 Annual Survey of New York State Practitioners, by Susan B. Anders and Carol M. Fischer, July, 18
- The History of Major Changes to the Social Security System, by Teresa T. King and H. Wayne Cecil, May, 14
- Social Security: The Past, the Present, and Options for Reform, by Susan B. Anders and David S. Hulse, May, 20
- Transition in the Office of the Chief Auditor of the PCAOB: Exclusive *CPA Journal* Interviews with Douglas R. Carmichael and Thomas Ray, by Mary Jo Kranacher, Apr, 18
- The 'Winners' and 'Losers': An Analysis of the Bush Tax Advisory Panel's Proposals, by the NYSSCPA Tax Policy Subcommittee (Richard L. Hecht, Chair; Alan J. Dugash, Robert L. Goldstein, Janice M. Johnson, Mark H. Levin, and Stephen A. Sacks), Oct, 16

SPECIAL FOCUS ON QUALITY REVIEW

- In the Public Interest: Regulating with a Customer Focus, by Lynn Turner, Mar, 32
- Quality Review: Working Toward an Ideal System for the Public and the Profession, by the NYSSCPA Quality Enhancement Policy Committee [Thomas E. Riley, Chair; Brian A. Caswell, Andrew M. Cohen, Mark Ellis, Martha A. Jaekle, Stephen F. Langowski, Vincent J. Love, Michael L. McNee, Robert E. Sohr, Stephen P. Valenti, Maryann M. Winters, and Margaret A. Wood (John H. Eickemeyer and H. Stephen Grace, Jr., non-CPA advisors to the committee)], Mar, 12
- Rethinking Peer Review from the Inside Out: A *CPA Journal* Panel Discussion on Quality Review, by Louis Grumet, Mar, 22

SPECIAL TAX FOCUS

- An Experiment in Reforming the Tax System: A Summary and Analysis of the Report of the President's Advisory Panel on Federal Tax Reform, by Larry Witner, Kathleen Simons, Tim Krumwiede, Andrew Duxbury, and Michael C. Plaia, Feb, 42
- Reflections on Reform: A *CPA Journal* Panel Discussion on the SET Tax Proposal and Report of the President's Advisory Panel on Federal Tax Reform, by Louis Grumet, Feb, 32
- Savings and Retirement Plans, Capital Income (Dividends, Interest, Capital Gains), by Kathleen Simons and Larry Witner, Feb, 49
- The SET Tax: A Tax System for Our Future, by the NYSSCPA Committee on Practical Reform for the Tax System (David A. Lifson, Chair; Joseph L. Charles, Alan J. Dugash, Robert L. Goldstein, Laurence Keiser, Leon M. Metzger, Stephen A. Sacks, and Maryann M. Winters), Feb, 14
- Taxation of Business, by Tim Krumwiede and Larry Witner, Feb, 52
- Taxation of Households, by Larry Witner, Feb, 45
- Taxation of International Transactions, by Andrew Duxbury, Michael C. Plaia, and Larry Witner, Feb, 55

ESSENTIALS INDEX

ACCOUNTING & AUDITING

ACCOUNTING

- Accounting Practices in U.S. Public Companies: Has the Environment Changed?, by Linda M. Nichols, Nov, 28
- Accounting Shenanigans on the Cash Flow Statement: Metrics Might Change, but Corporate Behavior Does Not, by Marc A. Siegel, Mar, 38
- Consolidation of Variable-Interest Entities: Applying the Provisions of FIN 46(R), by Alan Reinstein, Gerald H. Lander, and Stephen Danese, Aug, 28
- Increased Clarity in Accounting for Operating Leases: Conforming Industry Practices with GAAP, by James M. Fornaro and Rita J. Buttermilk, Dec, 24
- Is Diluted EPS Becoming More Art Than Fact?, by A. Bruce Caster, Raymond J. Elson, and Leonard G. Weld, Sep, 26
- A New Lease on Life: Current Issues in Lease Accounting, by Andrew D. Sharp, Sep, 34
- New Pension Accounting Rules: Defusing the Retirement Time Bomb, by Nicholas Apostolou and D. Larry Crumbley, Nov, 22
- Radio Frequency Identification and How to Capitalize on It: What CPAs Should Know About RFID Technology, by P. Paul Lin and Kevin F. Brown, July, 34
- Revenue Recognition Revolutionized: The Brave New World of RFID Chips, by William Stout and Sidney J. Baxendale, July, 30

SFAS 154: Accounting Changes and Error Corrections, by Robert Bloom and Jayne Fuglister, Mar, 44
 Using Lattice Models to Value Employee Stock Options Under SFAS 123(R), by Lookman Buky Folami, Tarun Arora, and Kasim L. Alli, Sep, 38

ASSURANCE SERVICES

Fraud Requirements in SSARS 10: Practitioners' Perceptions Raise Interesting Questions, by Michael D. Akers and Jodi L. Bellovary, Apr, 34

AUDITING

Adding Significant Value with Internal Controls, by David R. Campbell, Mary Campbell, and Gary W. Adams, June, 20

Assessing Materiality: A New 'Fuzzy Logic' Approach, by Rebecca L. Rosner, Christie L. Comunale, and Thomas R. Sexton, June, 26

Automating the Confirmation Process: How to Enhance Audit Effectiveness and Efficiency, by George R. Aldhizer and James D. Cashell, Apr, 28

How Reliable Is Haphazard Sampling?, by Thomas W. Hall, Terri L. Herron, and Bethane Jo Pierce, Jan, 26

Limitations of Section 404 of the Sarbanes-Oxley Act, by Heng Hsieh Lin and Frederick H. Wu, Mar, 48

Principles-Based Accounting: It's Not New, It's Not the Rule, It's the Law, by Ronald M. Mano, Matthew Mouritsen, and Ryan Pace, Feb, 60

Reducing SOX Section 404 Compliance Costs: A Top-Down, Risk-Based Approach, by Patrick O'Brien, July, 26

Reducing SOX Section 404 Compliance Costs via a Top-Down, Risk-Based Approach, by Patrick O'Brien, Aug, 36

Revisiting the Ripple Effects of the Sarbanes-Oxley Act, by Jo Lynne Koehn and Stephen C. DelVecchio, May, 32

Ups and Downs of Audit Fees Since the Sarbanes-Oxley Act: A Closer Look at the Effects of Compliance, by Jack T. Ciesielski and Thomas R. Weirich, Oct, 28

Weighing the Public Interest: Is the Going Concern Opinion Still Relevant?, by Jodi L. Bellovary, Don E. Giacomino, and Michael D. Akers, Jan, 16

INTERNAL CONTROLS

Guidance for Smaller Public Companies Reporting on Internal Controls: An Overview and Assessment of the COSO Exposure Draft, by David R. Campbell and Mary V. Campbell, Sep, 22

Reporting on Internal Control over Financial Reporting, by Abdel M. Agami, Nov, 32

INTERNATIONAL ACCOUNTING

The Joint Business Combinations Project: IFRS 3 and the Project's Impact on Convergence with U.S. GAAP, by Christoph Watrin, Christiane Strohm, and Ralf Struffert, Jan, 22

The Quest for Transparency in Financial Reporting: Should International Financial Reporting Standards Replace U.S. GAAP?, by Bert J. Zarb, Sep, 30
 The Roadmap to Global Accounting Convergence: Europe Introduces 'Speed Bumps,' by Robert K. Larson and Donna L. Street, Oct, 36

STANDARDS SETTING

Fair-Value Accounting: Analyzing the Changing Environment, by Rebecca Toppe Shortridge, Amanda Schroeder, and Erin Wagoner, Apr, 37
 GAAP Requirements for Nonpublic Companies: New Views on 'Big GAAP' Versus 'Little GAAP,' by Jeffrey S. Zanzig and Dale L. Flesher, May, 40

FINANCE

BUSINESS VALUATION

The Benefits of Hybrid Valuation Models, by David S. Jenkins, Jan, 48

CORPORATE FINANCE

Treatment of Section 404 Compliance Costs: The Accounting and Tax Effects of Sarbanes-Oxley, by Linda A. Hall and Christ Gaetanos, Mar, 58

EMPLOYEE BENEFIT PLANS

De Minimis Fringe Benefit Rules: Current Guidance and Tax Implications, by Bruce M. Bird and J. Harrison McCraw, Apr, 50

Defer with Caution: New Rules Create Hazards for Nonqualified Deferred Compensation, by Gregory A. Carnes, Oct, 46

Defined Contribution Plan Failure: Options for Participants, by Frank Armstrong III, July, 46

Department of Labor Position on 401(k) Elective Deferral Deposits, by Sheldon M. Geller, Feb, 66
 DOL Guidance on Missing Participants, by Sheldon M. Geller, Apr, 55

ERISA Fiduciaries' Duties in Mutual Fund Investigations, by Sheldon M. Geller, Apr, 54

Health Savings Accounts: The New Benefits Plan?, by D. Shawn Mauldin and Patricia H. Mounce, Aug, 56

Participant-Level Money Management Account Option, by Sheldon M. Geller, Nov, 58

ESTATE PLANNING

Understanding the Pitfalls of Beneficiary Designation Forms, by Debra M. Simon, Sep, 60

ESTATES & TRUSTS

Economic Damages Under New York Wrongful Death Statute, by Norbert Schechter, June, 50

Tax Court Limits Trust Deductions: Will the Second Circuit Appeals Court Allow Them?, by David Schaengold, Apr, 56

The CPA Journal

2006
ARTICLE INDEX

MARKETS & INVESTMENTS

A Primer on Exchange Traded Funds: Purpose, Operation, and Risk, by David E. Stout and Huaiyu (Peter) Chen, Sep, 56

PERSONAL FINANCIAL PLANNING

- Death and the Home Sale Gain Exclusion, by Tom Moore, Aug, 52, FIN
- Gain Rollover May Apply in the Sale of a Principal Residence, by William A. Bottiglieri and Steven L. Kroleski, Jan, 52
- Guidance on the Reduced Exclusion for the Sale of a Principal Residence, by Kevin E. Murphy, Sep, 52
- Individual Retirement Accounts and Bankruptcy, by Ellen R. Marshall, May, 61
- IRS Guidance on Home Sales: Applying the Sale-of-Residence Exclusion and the Like-Kind Exchange Deferral to the Same Transaction, by Wayne M. Schell, June, 54
- MAcc Versus MBA: Can CPAs Deduct the Costs?, by Patricia H. Mounce and Pamela A. Spikes, Mar, 63
- New IRS Ruling on Employer-Sponsored Home Buyout Programs: Good News for Employees and the Relocation Industry, by Nicholas C. Lynch and Michael F. Lynch, Nov, 48
- New Substantiation Rules for Donating Used Vehicles, by William B. Pollard, Nov, 54
- Planning for College Tuition Tax Benefits, by Mark E. Riley, Cindy L. Seipel, and P. Larry Tunnell, Jan, 42
- Retirement at 62: Is Receiving Social Security Early Worth It?, by Thomas M Dalton, June, 42
- The Roth 401(k) and Financial Planning Strategies: Increased Eligibility and Flexibility for Different Taxpayer Needs, by Leonard J. Lauricella, May, 56
- Tax Act Changes Affect Investing in Real Estate, by Stephen A. Wayner, Jan, 46
- Twenty Questions About Paying for College: Demystifying Financial Aid and the Related Tax Benefits, by Peter A. Karl III, Edward Petronio, and Kenneth Wallis, Dec, 50

MANAGEMENT

CAREER PATHS

Achieving a More Diverse Profession: Understanding African-American Students' Perceptions of Accounting, by Kevin L. James, Nov, 62

CONSULTING

- Seven Tips for Better Litigation Consulting Reports, by Shari Helaine Lichtman, Mar, 66
- Understanding Buy-Sell Agreements, by Howard Davidoff, Apr, 58

CORPORATE FINANCE

In-Process R&D in Business Acquisitions: More Disclosure Needed for Transparency and Comparability, by Nathan S. Slavin and Abu Ryan Khan, Aug, 58

CPA CONSULTANT

CPAs as Forensic Accountants in Divorce Engagements, by Ron Marden and Tige Darner, May, 62

THE CPA IN INDUSTRY

Requirements for Money Service Businesses Under the Bank Secrecy Act, by Neil H. Fishman, Apr, 62

THE CPA IN MEDIATION & ARBITRATION

- Mitigated Settlement of a Native American Land Claim, by Louis Coffey, June, 62
- Mediation Is the Best Means of Dispute Resolution, by Robert D. Taichert, Apr, 64

EMPLOYEE BENEFIT PLANS

- The Disadvantages of Multiple Retirement-Plan Vendors, by Wendy J. Dominguez, Sep, 64
- Limited Scope Audits for Plan Sponsors, by Sheldon M. Geller, Apr, 65
- Third-Party Plan Administrators and SAS 70, by Sheldon M. Geller, Feb, 67

FRAUD

- CPAs' Role in Fighting Fraud in Nonprofit Organizations, by Andrea McNeal and Jeffrey Michelman, Jan, 60
- Fraud Prevention: An Investment No One Can Afford to Forego, by Gary W. Adams, David R. Campbell, Mary Campbell, and Michael P. Rose, Jan, 56

PRACTICE CONSULTANT

E-mail Security for Small Businesses: Protecting Digital Information, by Ray Zambroski, July, 51

PRACTICE DEVELOPMENT

- Employee Benefit Plan Audit Opportunities, by Sheldon M. Geller, Oct, 56
- Is Income from Business Entity Formations Worth It?: Issues Include the Unauthorized Practice of Law, by Don H. Twietmeyer, June, 58

PRACTICE MANAGEMENT

- The Cull-Out Sale: Partial Retention of a Practice, by Joel Sinkin and Terrence Putney, Nov, 60
- Mandatory Debit Card PIN Security Reviews: Practice Development and Social Service Opportunities, by Bruce Sussman, Joel Lanz, and Darlene Kargel, July, 52
- Marketing in Times of Scarce Human Resources, by Barry Friedman, Oct, 54
- PEO Industry Continues to Grow, by Louis Basso and Barry Shorten, Aug, 66
- Spam: Choosing the Right Defense, by Jan E. Eighme, July, 48

PROFESSIONAL LIABILITY

Peace of Mind: The Prompt Reporting of an Insurance Claim, by Michael Krasner and Anthony Colavita, Nov. 66

RESPONSIBILITIES & LEADERSHIP

CORPORATE GOVERNANCE

Corporate Governance Consultants: The Issue of Qualifications, by H. Stephen Grace Jr. and John E. Haupert, Dec. 60

EDUCATION

The 150-Hour Requirement: Perceived Impact on Quality and Image of the Profession, by William H. Dresnack and Jeffrey C. Strieter, June, 66

Comparing State Board of Accountancy CPE Requirements: With an Emphasis on Professional Ethics Requirements, by Neal R. VanZante and Ralph B. Fritzsch, Oct., 58

Expanding Ethics Education: Professionals Can Participate, by Ann L. Watkins and Venkat M. Iyer, Feb., 68

Motivation in the First Accounting Course, by Kimberly Gee Turner, Vance P. Lesseig, and John G. Fulmer, Jr., May, 66

A Preliminary Response to the Computer-Based CPA Exam, by Linda B. Specht and Petrea K. Sandlin, Nov. 68

ETHICS

Ethics in Accounting Education: The Forgotten Stakeholders, by Richard A. Bernardi and David F. Bean, July, 56

Forensic Accounting as an Investigative Tool: Developing a Model Curriculum for Fraud and Forensic Accounting, by Max M. Houck, Mary-Jo Kranacher, Bonnie Morris, Richard A. (Dick) Riley, Jr., James Robertson, and Joseph T. Wells, Aug., 68
How to Make an Ethics Program Work, by H. Stephen Grace Jr. and John E. Haupert, Apr., 66

NOT-FOR-PROFIT ORGANIZATIONS

The CPA as a Nonprofit Director: Issues to Consider Before Volunteering, by Roger B. Daniels, Karen Forrest Turner, and Jesse D. Beeler, Dec. 66

PERCEPTIONS OF THE PROFESSION

Losing the Public's Trust: Third-Party Service Providers and Disclosure, by Richard G. Brody, John M. Coulter, and John Jewell, Sep., 66

Proposals to Improve the Image of the Public Accounting Profession, by Franklin Strier, Mar., 67

SPECIALIZED PRACTICE

A History of the Development of the AICPA's Specialty Designation Program, by Michael Chiasson, Catherine Gaharan, and Shawn Mauldin, Jan., 64

TAXATION

COMPLIANCE & ENFORCEMENT

The Tax Gap: Measuring the IRS's Bottom Line, by Cindy Blanhorne and Kristen Selvey Yancey, Apr., 40

CORPORATE TAXATION

Inside the New Schedule M-3: Developing an Action Plan for Compliance, by Donna Castellano, Sep., 48

Interest-Free Loans to Shareholders: An Opportunity to Reduce Overall Tax Costs, by William A. Duncan, John O. Everett, and Sharon S. Lassar, Jan., 28

Minimizing Self-Employment Tax of LLC Managing Members, by Janet Meade, June, 32

S Corporations and Rental Income: Avoiding Tax Penalties and Other Risks, by Robert S. Barnett, Oct., 44

S Corporations and Salary Payments to Shareholders: A Major Issue for the IRS, by James A. Fellows and John F. Jewell, May, 46

S Corporations' Shareholders as Guarantors of Loans Owed to Third Parties, by Zev Landau, Aug., 49

Sarbanes-Oxley Section 404 and Mandatory E-filing: Are Corporate Tax Departments Burning the Candle at Both Ends?, by Mark J. Cowan and Tom English, July, 38

ESTATES & TRUSTS

IRAs in the Gross Estate Not Reduced for Income Taxes, by Peter C. Barton, Nov., 46

FEDERAL TAXATION

Abusive Tax Shelters: Heavy Penalties Under the American Jobs Creation Act of 2004, by James G.S. Yang, Agatha E. Jeffers, and Beixin Lin, Aug., 40

The American Jobs Creation Act and Partnership Basis Adjustments, by Philip F. Strassler, Keith M. Blitzer, Benjamin Levy, and Jean Paul Schwarz, Jan., 38

The Bankruptcy Reform Act of 2005: A New Landscape, by Roxane DeLaurell and Robert Rouse, Nov., 36

Benefits for Servicemen and Women Under the Military Family Tax Relief Act of 2003, by Mark H. Levin, Jan., 34

Collection Due Process and Bankruptcy: Analyzing Cases and the Internal Revenue Code, by Adam M. Scarpati, June, 30

Deductibility of MBA Educational Expenses Under the *Allemeier* Opinion, by Homer L. Bates and Bobby E. Waldrop, Apr., 44

Determining the Statute of Limitations in Federal Tax Cases, by Robert H. Breakfield and Charles E. Alvis, Aug., 46

- IRS Issues Proposed Regulations on the Domestic Production Activities Deduction, by Cheryl Cornwell, May, 52
- New Rules for Dependency Exemptions, by John D. Zook and Bruce A. Leauby, Mar, 54
- Real Estate Investors Can Benefit from Cost Segregation Studies, by Julio P. Gonzalez, July, 44
- Recent Refund Case Highlights IRS Tactics and Informal Claim Doctrine, by Mark A. Turner, Sep, 44
- Tax Planning for the 2008-2010 Zero-Percent Adjusted Net Capital Gain Rate, by Alan R. Sumutka, Andrew M. Sumutka, and Gina S. Margarido, Dec, 40
- Unreported Tip Income: A Taxing Issue, by John Robertson, Tina Quinn, and Rebecca C. Carr, Dec, 30

INTERNATIONAL TAXATION

- Repatriated Dividends Encouraged Under the American Jobs Creation Act, by Stewart Berger, Jan, 40

NOT-FOR-PROFIT ORGANIZATIONS

- Intermediate Sanctions and Exempt Organizations: Increased IRS Scrutiny of Excess-Benefit Transactions, by Terry W. Knoepfle and Karen A. Froelich, June, 36

STATE & LOCAL TAXATION

- New York City Makes Major Changes to the Unincorporated Business Tax, by Mark H. Levin, Apr, 48
- New York Introduces Security-Training Tax Credit, by Mark H. Levin, May, 54
- New York Moves to a Single-Factor Allocation Formula, by Mark H. Levin, Feb, 64
- New York Personal Income Tax for Part-Year Resident Partners, by Brian J. Rebhun and Khondkar E. Karim, Apr, 49
- New York Reduces the Franchise Tax for Small Businesses, by Mark H. Levin, Nov, 45
- New York State Sales Tax and the Choice of Business Entity, by Robert S. Barnett, May, 55
- Telecommuting and Its Effect on State Income Taxes, by Eric Rothenburg, Mar, 56

TAX INCENTIVES

- Renewal Communities Revisited: Expansion Provides Retroactive Tax Savings, by Ann Burstein Cohen, Nov, 40

TECHNOLOGY**THE CPA & THE COMPUTER**

- Forensic Computing: A Review of a Growing Technical Field, by Yigal Rechtman, July, 68
- System Security Threats and Controls, by P. Paul Lin, July, 58

E-FILING

- E-filing Benefits and Requirements, by Jack Angel and Ganesh M. Pandit, Jan, 68

SECURITY

- Identity-Theft Toolkit: Information and Resources for Protection and Prevention, by Vinita M. Ramaswamy, Oct, 66

SOFTWARE

- Pivot Tables: A Means to Quick, Accurate Trial Balances, by Lucille G. Montondon and Treba L. Marsh, Apr, 68

WHAT TO BOOKMARK

- Website of the Month: Accountant.intuit.com, by Susan B. Anders, Nov, 70
- Website of the Month: AccountingPage, by Susan B. Anders, June, 70
- Website of the Month: AccountingStudents, by Susan B. Anders, May, 70
- Website of the Month: The AICPA's Tax Center, by Susan B. Anders, Dec, 70
- Website of the Month: Alliance for Investor Education, by Susan B. Anders, Sep, 71
- Website of the Month: Association of Certified Fraud Examiners, by Susan B. Anders, Aug, 71
- Website of the Month: Citrin Cooperman & Company, LLP, by Susan B. Anders, July, 70
- Website of the Month: FindLaw's Tax Law Guide, by Susan B. Anders, Apr, 71
- Website of the Month: National Association of Tax Professionals, by Susan B. Anders, Mar, 71
- Website of the Month: Small Business Taxes & Management, by Susan B. Anders, Feb, 70
- Website of the Month: taxes.about.com, by Susan B. Anders, Jan, 70
- Website of the Month: WebCPA, by Susan B. Anders, Oct, 71

PERSPECTIVES INDEX

- Clarification, Feb, 13

ANNOUNCEMENT

- 2005 Max Block Award Winners Recognized, July, 6
- Annual Tax Software Survey, PER, 11
- Kranacher Named Editor-in-Chief, Jan, 13
- Recognition, PER, 8

BOOK REVIEW

- 2006 Buyers Guide to Audit, Anti-Fraud and Assurance Software*, by Dean Brooks, Mort Goldman, and Richard Lanza, reviewed by Stephen F. Ryan III, Dec, 10
- The AICPA Audit Committee Toolkit for Not-for-Profit Organizations*, reviewed by Julie Lynn Floch, Feb, 9

- Design and Maintenance of Accounting Manuals: A Blueprint for Running an Effective and Efficient Department (4th edition)*, by Steven M. Bragg and Harry L. Brown, reviewed by Allan M. Rabinowitz, July, 12
- Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance*, by Martin T. Biegelman and Joel T. Bartow, reviewed by Anthony Tarantino, May, 12
- A Guide to Forensic Accounting Investigation*, by Thomas W. Golden, Steven L. Skalak, and Mona M. Clayton, reviewed by Toby J.F. Bishop, Aug, 12
- Guide to U.S. Anti-Money Laundering Requirements: Frequently Asked Questions (2nd Edition)*, published by Protiviti, reviewed by Jeffry R. Haber, Apr, 15
- Manager's Guide to Compliance: Sarbanes-Oxley, COSO, ERM, COBIT, IFRS, BASEL II, OMB's A-123, ASX 10, OECD Principles, Turnbull Guidance, Best Practices, and Case Studies*, by Anthony Tarantino, reviewed by Anthony S. Chan, Oct, 11
- Mark-to-market Accounting: "True North" in Financial Reporting*, by Walter P. Schuetze, reviewed by Robert H. Colson, June, 10
- Money Laundering: A Concise Guide for All Business*, by Doug Hopton, reviewed by Jeffry R. Haber, Nov, 11
- Rational Investing in Irrational Times: How to Avoid the Costly Mistakes Even Smart People Make Today*, by Larry E. Swedroe, reviewed by Catherine M. Censullo, Mar, 11
- The Wall Street Journal Complete Money & Investing Guidebook*, by Dave Kansas, reviewed by Robert H. Yunich, Sep, 14

CORRECTIONS

- Correction, Feb, 8
Corrections, Mar, 10

ECONOMIC & MARKET DATA: MONTHLY UPDATE

- Forté Capital's Selected Statistics, Jan, 78
Forté Capital's Selected Statistics, Feb, 78
Forté Capital's Selected Statistics, Mar, 78
Forté Capital's Selected Statistics, Apr, 78
Forté Capital's Selected Statistics, May, 78
Forté Capital's Selected Statistics, June, 78
Forté Capital's Selected Statistics, July, 78
Forté Capital's Selected Statistics, Aug, 78
Forté Capital's Selected Statistics, Sep, 79
Forté Capital's Selected Statistics, Oct, 78
Forté Capital's Selected Statistics, Nov, 78
Forté Capital's Selected Statistics, Dec, 78

EDITORIAL: GUEST EDITORIAL

- Not-for-Profit Governance: Too Much or Not Enough?, by Julie Lynn Floch, Jan, 80
Working to Protect the Public's Assets, by Scott M. Adair, Feb, 80

EDITORIAL: A MESSAGE FROM THE EDITOR-IN-CHIEF

- 2006 in Retrospect at the *Journal*, by Mary-Jo Kranacher, Dec, 80, PER, Editorial: A Message from the Editor-in-Chief
Certified Public Accounting: It Isn't Just About Numbers, by Mary-Jo Kranacher, Mar, 80
Creating an Ethical Culture: More Than Just a Warm, Fuzzy Feeling, by Mary-Jo Kranacher, Oct, 80
Financial Statement Complexity: A Breeding Ground for Fraud, by Mary-Jo Kranacher, Sep, 80
The GAAP Between Public and Private Companies: A Band-Aid for Standards Setting?, by Mary-Jo Kranacher, June, 80
Insuring the Integrity of Financial Statements and the Audit Process, by Mary-Jo Kranacher, Nov, 80
Litigation Risk Management: Has the CPA Become the CYA?, by Mary-Jo Kranacher, May, 80
Regulating the Accounting Profession: What Distinguishes a CPA from an Accountant?, by Mary-Jo Kranacher, Apr, 80
Transparency and Accountability (for Some?), by Mary-Jo Kranacher, Aug, 80
Whistleblowing: The Devil Is in the Details, by Mary-Jo Kranacher, July, 80

EMERGING ISSUES

- Hurricane Katrina Tax Relief: A Summary of Provisions for Affected Individuals, Businesses, and Charitable Donors, by Rebecca Carr and Tina Quinn, Mar, 6

ETHICS

- AICPA Ethics Interpretation 101-3: What It Means to Small Firms, by Raymond M. Nowicki, Jan, 14

FINANCIAL ANALYSIS

- Reality Check: Accounting Alerts for Investment Advisors, by Robert A. Olstein, Jan, 10

INBOX: LETTERS TO THE EDITOR

- Agreeing to Disagree, by Harlan S. Kahn, Sep, 15
The Author Replies, by Ron Marden, June, 12
The Author Responds, by Thomas M. Dalton, Sep, 15
The Author Responds, by Eugene H. Flegm, Feb, 12
The Author Responds, by Tom Moore, Nov, 12
The Author Responds, by Rebecca Toppe Shortridge, July, 15
The Authors of "Chilling Effect" Respond, by Lynn Stephens and Robert G. Schwartz, Dec, 11
The Authors Respond, by Michael Chiasson, Catherine Gaharan, and Shawn Mauldin, June, 13
The Authors Respond, by Ronald M. Mano, Matthew Mouritsen, and Ryan Pace, July, 13
The Authors Respond, by Rebecca L. Rosner, Christie L. Comunale, and Thomas R. Sexton, Oct, 12
The Authors Respond, by Kennard Wing, Teresa Gordon, Mark Hager, Thomas Pollak, and Patrick Rooney, Oct, 15
Big GAAP, Little GAAP, by Eugene H. Flegm, Oct, 12

The CPA Journal

2006

ARTICLE INDEX

- Commentary on 'Relevant Information,' by Richard J. Oftring, Nov. 12
 Debating the Myths and Realities of Sarbanes-Oxley, by Philip J. Clements, Dec. 11
 'Ethics Are Ethics,' by David J. Lewittes, Nov. 12
 Fair-Value Accounting: What's So Fair?, by Yigal Rechtman, July, 15
 Grinding the Sarbanes-Oxley 'Ax,' by David J. Phillips, June, 12
 'Home Sale Gain Exclusion,' by Stuart Kessler, Nov. 12
 How Social Security Affects the Spouse, by Harvey B. Caspari, Sep. 15
 In Defense of Fair Value, by Walter P. Schuetze, Feb. 11
 Mixed Messages About the Accounting Profession, by Ronald J. Huefner, July, 13
 Not Hopeful About the Profession's Future, by Joseph V. Bencivenga, July, 14
 On Professional Ethics and the CPA in Industry, by Mary Ellen Oliverio, Aug. 13
 An Online Reader Says 'Thank You,' by Ardyth Eisenberg, Sep. 15
 Principles-Based Accounting and the Continental Vending Decision, by Ronald J. Murray, July, 13
 Regarding 'Assessing Materiality: A New "Fuzzy Logic" Approach,' by Yigal Rechtman, Oct. 12
 Regarding 'Functional Expense Reporting for Nonprofits,' by Philip Beckett, Oct. 15
 Specialty Designations: Missed Opportunities, or Fragmenting the Profession?, by Jay Starkman, June, 12

MANAGEMENT TOOLS

- Accounting and Finance Salaries Forecast to Rise in 2006, Jan. 15

PERSONAL VIEWPOINT

- The Benefits of Early Controls Assessment: Prevention Is Better Than a Cure, by Anthony S. Chan, Nov. 6
 Could Sarbanes-Oxley Benefit Non-SEC-Registrant Audits?, by Peter M. Drexler, June, 6
 The Demise of Social Security, by Richard Glickman and Charles Comer, May, 6
 Give Me the Good and the Bright, by Michael K. Shaub, Feb. 6
 Implementing Sarbanes-Oxley Act Section 404: Lessons Learned from the Front Lines, by David K. Owens, Apr. 6
 Intelligence Gathering and the Future of Internal Audit: Looking for Answers in Unlikely Places, by Joseph W. Koletar, Apr. 16
 Not-for-Profit Financial Reporting, by Charles Toder, Mar. 10
 On Big GAAP Versus Little GAAP, by Neville Grusd, Aug. 6
 On the Future of the Accounting Profession, by Edwin J. Kriegman, Oct. 10
 Perceived Flaws in Sarbanes-Oxley Implementation, by Bernard H. Newman and Mary Ellen Oliverio, Sep. 6

- Professional Responsibility and the Fate of Whistleblowers, by Alexander L. Gabbin and Robert C. Richardson, Apr. 14
 Public Accounting Needs Good Followers, by Barry P. Arlinghaus, Jan. 6
 Revenue-Recognition Decisions: A Slippery Slope?, by Ronald L. Clark, Oct. 6
 Social Security Reform: Let's Not Forget About the Middle Class, by Eric Rothenburg, Nov. 10
 The Voice of Experience: A Small Firm Talks About Its PCAOB Inspection, by Frank A. Bianculli, Apr. 10

PUBLISHER'S COLUMN

- Asking Tough Questions About the 150-hour Requirement, by Louis Grumet, July, 7
 Ignorance of the Law Is Not a Defense, by Louis Grumet, June, 7
 Interstate Commerce Versus Public Protection: Why Cross-Border Licensing Must Be Handled with Care, by Louis Grumet, Dec. 7
 Leap of Faith, by Louis Grumet, Nov. 7
 Making the Most of a Rare Opportunity, by Louis Grumet, Oct. 7
 Money Laundering and the CPA: Fighting Apathy and Nonchalance, by Louis Grumet, Aug. 7
 On Solving Problems Before They Become Crises, by Louis Grumet, Feb. 7
 Professional Ethics and the CPA in Industry, by Louis Grumet, Apr. 7
 Reforming Peer Review: Full Steam Ahead, by Louis Grumet, Jan. 7
 Scoring the CPA Exam, by Louis Grumet, May, 7
 Stabilizing the Estate Tax, by Louis Grumet, Sep. 7
 Using Peer Review to Protect the Public Interest, by Louis Grumet, Mar. 7

RISK MANAGEMENT

- Tax Season Advice: Documentation Can Minimize Liability, Feb. 10

SOUND ADVICE

- End of the Myth: CPAs Do Have to Write, by Mark Chiurri and Anna Varaksina, May, 10

TAX POLICY ANALYSIS

- Stop Taxing Airline Safety Procedures, by Roy Whitehead, Jr., Aug. 8

VIEWPOINT

- The Debate over FASB's Conceptual Framework Continues to Ignore Business Owners and Managers, by Eugene H. Flegm, Dec. 6
 Is the Public Ready for Transparent Peer Reviews?, by Herbert Vessel, July, 9
 State Securities Regulators Release 'Unlucky 13' Investor Traps, Sep. 11

